

## ABSTRACT OF THE DISCLOSURE

First and second semiconductor regions are formed apart from each other on a semiconductor body.

A stacked gate is formed on the semiconductor body

5 between the first and second semiconductor regions.

The stacked gate has a first side surface, a second side surface opposed to the first side surface, and

an upper surface. A contact material is buried in

10 an interlayer insulating film above the semiconductor

body, to be adjacent to the first side surface of the

stacked gate. The contact material contacts the first

semiconductor region. A first insulating film is

formed on the second side surface and the upper

surface, except the first side surface of the stacked

15 gate adjacent to the contact material. A second

insulating film is formed on the first side surface of

the stacked gate adjacent to the contact material, and

the first insulating film.